



3015 (02-09-04)

ANNUAL REPORT

OF

Name: VILLAGE OF HAUGEN - WATER UTILITY

Principal Office: P.O. BOX 234
HAUGEN, WI 54841

For the Year Ended: DECEMBER 31, 1999

**WATER, ELECTRIC, OR JOINT UTILITY
TO
PUBLIC SERVICE COMMISSION OF WISCONSIN**P.O. Box 7854
Madison, WI 53707-7854
(608) 266-3766

This form is required under Wis. Stat. § 196.07. Failure to file the form by the statutory filing date can result in the imposition of a penalty under Wis. Stat. § 196.66. The penalty which can be imposed by this section of the statutes is a forfeiture of not less than \$25 nor more than \$5,000 for each violation. Each day subsequent to the filing date constitutes a separate and distinct violation. The filed form is available to the public and personally identifiable information may be used for purposes other than those related to public utility regulation.

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IDENTIFICATION AND OWNERSHIP

Exact Utility Name: VILLAGE OF HAUGEN - WATER UTILITY**Utility Address:** P.O. BOX 234

HAUGEN, WI 54841

When was utility organized? 10/3/1977**Report any change in name:****Effective Date:****Utility Web Site:**

Utility employee in charge of correspondence concerning this report:

Name: FAY OLSON**Title:** VILLAGE CLERK-TREASURER**Office Address:**

117 SOUTH 1ST AVENUE

HAUGEN, WI 54841

Telephone: (715) 234 - 8663**Fax Number:****E-mail Address:**

Individual or firm, if other than utility employee, preparing this report:

Name: MR DANIEL L. THOLE CPA**Title:** PARTNER**Office Address:** TRACEY & THOLE, S.C., C.P.A.'S

502 SECOND STREET

HUDSON, WI 54016

Telephone: (715) 386 - 2391**Fax Number:** (715) 386 - 0535**E-mail Address:**

President, chairman, or head of utility commission/board or committee:

Name: MARY GRENGS**Title:** VILLAGE BOARD PRESIDENT**Office Address:**

411 3RD STREET

HAUGEN, WI 54841

Telephone: (715) 234 - 6015**Fax Number:****E-mail Address:**

Are records of utility audited by individuals or firms, other than utility employee? YES

IDENTIFICATION AND OWNERSHIP

Individual or firm, if other than utility employee, auditing utility records:

Name: MR DANIEL L. THOLE CPA**Title:** PARTNER**Office Address:** TRACEY & THOLE, S.C., C.P.A.'S
502 SECOND STREET
HUDSON, WI 54016**Telephone:** (715) 386 - 2391**Fax Number:** (715) 386 - 0535**E-mail Address:****Date of most recent audit report:** 3/7/2000**Period covered by most recent audit:** 1-1-99 TO 12-31-99

Names and titles of utility management including manager or superintendent:

Name: PETER ZAPPA**Title:** UTILITY MANAGER**Office Address:**
P.O. BOX 234
HAUGEN, WI 54841**Telephone:****Fax Number:****E-mail Address:**

Name of utility commission/committee: Village of Haugen - Village Board

Names of members of utility commission/committee:

DONALD DAHLE, VILLAGE TRUSTEE
MARY GRENGS, VILLAGE BOARD PRESIDENT
EDWARD KONOP, VILLAGE TRUSTEE
BOB SLAGSTAD, VILLAGE TRUSTEE

Is sewer service rendered by the utility? NO**If "yes," has the municipality, by ordinance, combined the water and sewer service into a single public utility, as provided by Wis. Stat. § 66.077 of the Wisconsin Statutes?** NO**Date of Ordinance:** **Are any of the utility administrative or operational functions under contract or agreement with an outside provider for the year covered by this annual report and/or current year (i.e., operation of water or sewer treatment plant)?** NO

Provide the following information regarding the provider(s) of contract services:

IDENTIFICATION AND OWNERSHIP

Firm Name:

Contact Person:

Title:

Telephone:

Fax Number:

E-mail Address:

Contract/Agreement beginning-ending dates:

Provide a brief description of the nature of Contract Operations being provided:

INCOME STATEMENT

Particulars (a)	This Year (b)	Last Year (c)	
UTILITY OPERATING INCOME			
Operating Revenues (400)	36,282	36,386	1
Operating Expenses:			
Operation and Maintenance Expense (401)	23,593	21,316	2
Depreciation Expense (403)	8,528	8,461	3
Amortization Expense (404)	0	0	4
Taxes (408)	8,319	8,278	5
Total Operating Expenses	40,440	38,055	
Net Operating Income	(4,158)	(1,669)	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	(4,158)	(1,669)	
OTHER INCOME			
Income from Merchandising, Jobbing and Contract Work (415-416)	0	0	7
Nonoperating Rental Income (418)	0	0	8
Interest and Dividend Income (419)	3,306	3,702	9
Miscellaneous Nonoperating Income (421)	0	0	10
Total Other Income	3,306	3,702	
Total Income	(852)	2,033	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	0	0	11
Other Income Deductions (426)	0	0	12
Total Miscellaneous Income Deductions	0	0	
Income Before Interest Charges	(852)	2,033	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	6,400	6,600	13
Amortization of Debt Discount and Expense (428)	71	71	14
Amortization of Premium on Debt--Cr. (429)			15
Interest on Debt to Municipality (430)	0	0	16
Other Interest Expense (431)	0	0	17
Interest Charged to Construction--Cr. (432)			18
Total Interest Charges	6,471	6,671	
Net Income	(7,323)	(4,638)	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	1,288	(1,215)	19
Balance Transferred from Income (433)	(7,323)	(4,638)	20
Miscellaneous Credits to Surplus (434)	7,822	7,822	21
Miscellaneous Debits to Surplus--Debit (435)	682	681	22
Appropriations of Surplus--Debit (436)	0	0	23
Appropriations of Income to Municipal Funds--Debit (439)	0	0	24
Total Unappropriated Earned Surplus End of Year (216)	1,105	1,288	

INCOME STATEMENT ACCOUNT DETAILS

1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
2. Nonregulated sewer income should be reported as Miscellaneous Nonoperating Income, Account 421.

Description of Item (a)	Amount (b)	
Revenues from Utility Plant Leased to Others (412):		
NONE		1
Total (Acct. 412):	0	
Expenses of Utility Plant Leased to Others (413):		
NONE		2
Total (Acct. 413):	0	
Nonoperating Rental Income (418):		
NONE		3
Total (Acct. 418):	0	
Interest and Dividend Income (419):		
INTEREST ON RESTRICTED ASSETS & OPERATING CHECKING	3,306	4
Total (Acct. 419):	3,306	
Miscellaneous Nonoperating Income (421):		
NONE		5
Total (Acct. 421):	0	
Miscellaneous Amortization (425):		
NONE		6
Total (Acct. 425):	0	
Other Income Deductions (426):		
NONE		7
Total (Acct. 426):	0	
Miscellaneous Credits to Surplus (434):		
CANCELLATION OF TAX EQUIVALENT	7,822	8
Total (Acct. 434):	7,822	
Miscellaneous Debits to Surplus (435):		
INTEREST TRANSFERRED TO APPROPRIATED RETAINED EARNINGS	682	9
Total (Acct. 435)--Debit:	682	
Appropriations of Surplus (436):		
Detail appropriations to (from) account 215		10
Total (Acct. 436)--Debit:	0	
Appropriations of Income to Municipal Funds (439):		
NONE		11
Total (Acct. 439)--Debit:	0	

INCOME FROM MERCHANDISING, JOBBING & CONTRACT WORK (ACCTS. 415-416)

Particulars (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Revenues (account 415)					0	1
Costs and Expenses of Merchandising, Jobbing and Contract Work (416):						
Cost of merchandise sold					0	2
Payroll					0	3
Materials					0	4
Taxes					0	5
Other (list by major classes):					0	6
Total costs and expenses	0	0	0	0	0	
Net income (or loss)	0	0	0	0	0	

REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT

1. Report data necessary to calculate revenue subject to Wisconsin remainder assessment pursuant to Wis. Stat. § 196.85(2) and Wis. Admin. Code Ch. PSC 5.
2. If the sewer department is not regulated by the PSC, do not report sewer department data in column (d).

Description (a)	Water Utility (b)	Electric Utility (c)	Sewer Utility (Regulated Only) (d)	Gas Utility (e)	Total (f)	
Total operating revenues	36,282	0	0	0	36,282	1
Less: interdepartmental sales	0		0	0	0	2
Less: interdepartmental rents					0	3
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				0	4
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 (590 class D) -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained					0	5
Other Increases or (Decreases) to Operating Revenues - Specify:						
.					0	6
Revenues subject to Wisconsin Remainder Assessment	36,282	0	0	0	36,282	

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (100)	486,305	483,323	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	154,317	146,005	2
Net Utility Plant	331,988	337,318	
OTHER PROPERTY AND INVESTMENTS			
Nonutility Property (121)	0	0	3
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	4
Net Nonutility Property	0	0	
Investment in Municipality (123)	0	0	5
Other Investments (124)	0	0	6
Special Funds (125)	14,159	13,477	7
Total Other Property and Investments	14,159	13,477	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	25,777	31,936	8
Temporary Cash Investments (132)	50,000	50,000	9
Notes Receivable (141)	0	0	10
Customer Accounts Receivable (142)	5,721	5,476	11
Other Accounts Receivable (143)	660	660	12
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	13
Receivables from Municipality (145)	17,620	2,705	14
Materials and Supplies (150)	0	0	15
Prepayments (165)	3,508	3,551	16
Other Current and Accrued Assets (170)			17
Total Current and Accrued Assets	103,286	94,328	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	1,275	1,346	18
Extraordinary Property Losses (182)	0	0	19
Other Deferred Debits (183)	8,769	11,946	20
Total Deferred Debits	10,044	13,292	
Total Assets and Other Debits	459,477	458,415	

BALANCE SHEET

Liabilities and Other Credits (a)	Balance End of Year (b)	Balance First of Year (c)	
PROPRIETARY CAPITAL			
Capital Paid in by Municipality (200)	2,192	2,192	21
Appropriated Earned Surplus (215)	14,159	13,477	22
Unappropriated Earned Surplus (216)	1,105	1,288	23
Total Proprietary Capital	17,456	16,957	
LONG-TERM DEBT			
Bonds (221)	126,000	130,000	24
Advances from Municipality (223)	0	0	25
Other long-Term Debt (224)	0	0	26
Total Long-Term Debt	126,000	130,000	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	27
Accounts Payable (232)	1,816	412	28
Payables to Municipality (233)	5,245	1,986	29
Customer Deposits (235)			30
Taxes Accrued (236)	0	0	31
Interest Accrued (237)	3,150	3,250	32
Other Current and Accrued Liabilities (238)			33
Total Current and Accrued Liabilities	10,211	5,648	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0	0	34
Customer Advances for Construction (252)			35
Other Deferred Credits (253)	0	0	36
Total Deferred Credits	0	0	
OPERATING RESERVES			
Miscellaneous Operating Reserves (265)			37
Total Operating Reserves	0	0	
CONTRIBUTIONS IN AID OF CONSTRUCTION			
Contributions in Aid of Construction (271)	305,810	305,810	38
Total Liabilities and Other Credits	459,477	458,415	

NET UTILITY PLANT

Report utility plant accounts and related accumulated provisions for depreciation and amortization after allocation of common plant accounts and related provisions for depreciation and amortization to utility departments as of December 31.

Particulars (a)	Water (b)	Sewer (c)	Gas (d)	Electric (e)	
Plant Accounts:					
Utility Plant in Service (100)	486,305	0	0	0	1
Utility Plant Purchased or Sold (391)					2
Utility Plant in Process of Reclassification (392)					3
Utility Plant Leased to Others (393)					4
Property Held for Future Use (394)					5
Construction Work in Progress (395)					6
Utility Plant Acquisition Adjustments (396)					7
Other Utility Plant Adjustments (397)					8
Total Utility Plant	486,305	0	0	0	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service (110)	154,317	0	0	0	9
Total Accumulated Provision	154,317	0	0	0	
Net Utility Plant	331,988	0	0	0	

ACCUMULATED PROVISION FOR DEPRECIATION AND AMORTIZATION OF UTILITY PLANT (ACCT. 110)

Depreciation Accruals (Credits) during the year:

1. Report the amounts charged in the operating sections to Depreciation Expense (403).
2. If sewer operations are nonregulated, do not report sewer depreciation on this schedule.
3. Report the Depreciation Expense on Meters charged to sewer operations as an addition in the Water column.
If the sewer is also a regulated utility by the PSC, report an equal amount as a reduction in the Sewer column.
4. Report all other accruals charged to other accounts, such as to clearing accounts.

Particulars (a)	Water (b)	(c)	(d)	(e)	Total (f)	
Balance first of year	146,005				146,005	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	8,528				8,528	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	149				149	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage					0	10
Other credits (specify):						11
					0	12
Total credits	8,677	0	0	0	8,677	13
Debits during year						14
Book cost of plant retired	250				250	15
Cost of removal	115				115	16
Other debits (specify):						17
					0	18
Total debits	365	0	0	0	365	19
Balance End of Year	154,317	0	0	0	154,317	20
Composite Depreciation Rate?	Yes					21
If yes, what is the rate?	1.79%					22

NET NONUTILITY PROPERTY (ACCTS. 121 & 122)

1. Report separately each item of property with a book cost of \$5,000 or more included in account 121.
2. Other items may be grouped by classes of property.
3. Describe in detail any investment in sewer department carried in this account.

Description (a)	Balance First of Year (b)	Additions During Year (c)	Deductions During Year (d)	Balance End of Year (e)	
Nonregulated sewer plant	0			0	1
Other (specify):	0			0	2
Total Nonutility Property (121)	0	0	0	0	
Less accum. prov. depr. & amort. (122)	0			0	3
Net Nonutility Property	0	0	0	0	

ACCUMULATED PROVISION FOR UNCOLLECTIBLE ACCOUNTS-CR. (ACCT. 144)

Particulars (a)	Amount (b)	
Balance first of year	0	1
Additions:		
Provision for uncollectibles during year		2
Collection of accounts previously written off: Utility Customers		3
Collection of accounts previously written off: Others		4
Total Additions	<u>0</u>	
Deductions:		
Accounts written off during the year: Utility Customers		5
Accounts written off during the year: Others		6
Total accounts written off	<u>0</u>	
Balance end of year	<u><u>0</u></u>	

MATERIALS AND SUPPLIES

Account (a)	Generation (b)	Transmission (c)	Distribution (d)	Other (e)	Total End of Year (f)	Amount Prior Year (g)
Electric Utility						
Fuel for generation					0	0 1
Other					0	0 2
Total Electric Utility					<u>0</u>	<u>0</u>

Account	Total End of Year	Amount Prior Year
Electric utility total	0	0 1
Water utility		0 2
Sewer utility		0 3
Gas utility		0 4
Merchandise		0 5
Other materials & supplies		0 6
Total Materials and Supplies	<u>0</u>	<u>0</u>

UNAMORTIZED DEBT DISCOUNT & EXPENSE & PREMIUM ON DEBT (ACCTS. 181 AND 251)

Report net discount and expense or premium separately for each security issue.

Debt Issue to Which Related (a)	Written Off During Year		Balance End of Year (d)	
	Amount (b)	Account Charged or Credited (c)		
Unamortized debt discount & expense (181)				
MORTGAGE REVENUE BONDS	71	181	1,275	1
Total			1,275	
Unamortized premium on debt (251)				
NONE	0	0	0	2
Total			0	

CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D, sewer and privates) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Amount (b)	
Balance first of year	2,192	1
Changes during year (explain):		2
Balance end of year	2,192	

BONDS (ACCT. 221)

1. Report hereunder information required for each separate issue of bonds.
2. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.
3. Proceeds advanced by the municipality from sale of general obligation bonds, if repayable by utility, should be included in account 223.

Description of Issue (a)	Date of Issue (b)	Final Maturity Date (c)	Interest Rate (d)	Principal Amount End of Year (e)	
MORTGAGE REVENUE BONDS	07/13/1977	07/01/2017	5.00%	126,000	1
Total Bonds (Account 221):				126,000	

NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT

1. Report each class of debt included in Accounts 223, 224 and 231.
2. Proceeds of general obligation issues, if subject to repayment by the utility, should be included in Account 223.
3. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.

Account and Description of Obligation (a and b)	Date of Issue (c)	Final Maturity Date (d)	Interest Rate (e)	Principal Amount End of Year (f)
--	----------------------------------	--	----------------------------------	---

NONE

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	0	1
Accruals:		
Charged water department expense	8,319	2
Charged electric department expense		3
Charged sewer department expense	51	4
Other (explain):		
NONE		5
Total Accruals and other credits	8,370	
Taxes paid during year:		
County, state and local taxes		6
Social Security taxes	504	7
PSC Remainder Assessment	44	8
Other (explain):		
Tax Equivalent forgiven	7,822	9
Total payments and other debits	8,370	
Balance end of year	0	

INTEREST ACCRUED (ACCT. 237)

1. Report below interest accrued on each utility obligation.
2. Report Customer Deposits under Account 231.

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
Bonds (221)					
WATER MORTGAGE REVENUE BONDS	3,250	6,400	6,500	3,150	1
Subtotal	3,250	6,400	6,500	3,150	
Advances from Municipality (223)					
NONE	0			0	2
Subtotal	0	0	0	0	
Other long-Term Debt (224)					
NONE	0			0	3
Subtotal	0	0	0	0	
Notes Payable (231)					
NONE	0			0	4
Subtotal	0	0	0	0	
Total	3,250	6,400	6,500	3,150	

CONTRIBUTIONS IN AID OF CONSTRUCTION (ACCOUNT 271)

Particulars (a)	Water (b)	Electric		Sewer (e)	Gas (f)	Total (g)	
		Distribution (c)	Other (d)				
Balance First of Year	305,810	0	0	0	0	305,810	1
Add credits during year:							
For Services						0	2
For Mains						0	3
Other (specify):							
						0	4
Deduct charges (specify):							
						0	5
Balance End of Year	305,810	0	0	0	0	305,810	
Amount of federal and state grants in aid received for utility construction included in End of Year totals						0	6

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
Investment in Municipality (123):		
NONE		1
Total (Acct. 123):	0	
Other Investments (124):		
NONE		2
Total (Acct. 124):	0	
Special Funds (125):		
BOND REDEMPTION FUND	14,159	3
Total (Acct. 125):	14,159	
Notes Receivable (141):		
NONE		4
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	5,721	5
Electric		6
Sewer (Regulated)		7
Other (specify):		
NONE		8
Total (Acct. 142):	5,721	
Other Accounts Receivable (143):		
Sewer (Non-regulated)		9
Merchandising, jobbing and contract work		10
Other (specify):		
DUE FROM SUPPLIER	660	11
Total (Acct. 143):	660	
Receivables from Municipality (145):		
ITEMS PLACED ON TAX ROLL, GENERAL FUND, S.R. FUND	17,620	12
Total (Acct. 145):	17,620	
Prepayments (165):		
PREPAID INSURANCE & PREPAID INTEREST	3,508	13
Total (Acct. 165):	3,508	
Extraordinary Property Losses (182):		
NONE		14
Total (Acct. 182):	0	
Other Deferred Debits (183):		
WATER TOWER REFURBISHING 1996	8,769	15
Total (Acct. 183):	8,769	

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
Payables to Municipality (233):		
DUE TO GENERAL FUND	5,245	16
Total (Acct. 233):	5,245	
Other Deferred Credits (253):		
NONE		17
Total (Acct. 253):	0	

RETURN ON RATE BASE COMPUTATION

1. The data used in calculating rate base are averages.
2. Calculate those averages by summing the first-of-year and the end-of-year figures for each account and then dividing the sum by two.
3. Note: Do not include property held for future use or construction work in progress with utility plant in service. These are not rate base components.

Average Rate Base (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Add Average:						
Utility Plant in Service	484,814	0	0	0	484,814	1
Materials and Supplies	0	0	0	0	0	2
Other (specify):					0	3
Less Average:						
Reserve for Depreciation	150,161	0	0	0	150,161	4
Customer Advances for Construction					0	5
Contributions in Aid of Construction	305,810	0	0	0	305,810	6
Other (specify):					0	7
Average Net Rate Base	28,843	0	0	0	28,843	
Net Operating Income	(4,158)	0	0	0	(4,158)	8
Net Operating Income as a percent of						
Average Net Rate Base	-14.42%	N/A	N/A	N/A	-14.42%	

RETURN ON PROPRIETARY CAPITAL COMPUTATION

1. The data used in calculating proprietary capital are averages.
2. Calculate those averages by summing the first-of-year and end-of-year figures for each account and then dividing by two.

Description (a)	Amount (b)	
Average Proprietary Capital		
Capital Paid in by Municipality	2,192	1
Appropriated Earned Surplus	13,818	2
Unappropriated Earned Surplus	1,196	3
Other (Specify):		4
Total Average Proprietary Capital	17,206	
Net Income		
Net Income	(7,323)	5
Percent Return on Proprietary Capital	-42.56%	

IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

1. Acquisitions.

NONE

2. Leaseholder changes.

NONE

3. Extensions of service.

NONE

4. Estimated changes in revenues due to rate changes.

During 1999 there was a simplified rate case completed which allowed for a 3% rate increase. The rate increase was effective beginning on 10-1-99, resulting in a slight increase in operating revenues during 1999. We anticipate therefore a corresponding increase in revenue for 2000.

5. Obligations incurred or assumed, excluding commercial paper.

NONE

6. Formal proceedings with the Public Service Commission.

During 1999 there was a Simplified Rate Case Application begun on 8-17-99 with the 3% rate increase going into effect on 10-1-99.

7. Any additional matters.

NONE

FINANCIAL SECTION FOOTNOTES

Identification and Ownership - Contacts (Page iv)

April 27, 2000

Ms. Fay Olson, Village Clerk Treasurer
Village of Haugen Water Utility
117 1st Avenue South
Haugen, WI 54841-9390

1999 Analytical Review DWCCA-2485-PJL

Dear Ms. Olson:

The Public Service Commission (Commission) has completed their analytical review of your 1999 annual report. The primary purpose of our analytical review is to detect possible accounting related errors and to identify significant fluctuations from prior year's data, which are not sufficiently explained in the footnotes of your annual report. We have no questions, only the following comments.

In review of Account 183, Miscellaneous Deferred Debits, in the 1999 PSC Annual Report, we noted that a balance was reported as "Water tower refurbishing 1996" and that a Commission approval date was not included in the description. We are unable to verify that approval had been received regarding this item. Amortization can be continued for this item for accounting purposes only and does not bind the Commission to any specific treatment for this item in any future proceeding involving rates or other matters before the Commission.

Past and current policy of the Commission is that all costs incurred in which the utility wishes to defer large or unusual costs for the purpose of amortizing as an expense over a future time period requires prior approval by the Commission. It is the responsibility of the utility to ensure that authorization is obtained from the Commission in a timely manner. It is recommended that requests for authorization to defer large or unusual expenses be done when costs are incurred rather than at the time the PSC Annual Report is being prepared. Please ensure that this is done in the future.

You may consider your review closed. Thank you for your efforts in preparing your 1999 annual report. If you have any questions, please feel free to contact me at (608) 267-9198.

Sincerely,

Peter J. Leege
Financial Specialist
Division of Water, Compliance, and Consumer Affairs

PJL:tlk:w:\compl\Analytical Reviews\1999 analytical review letters\2485.doc

cc: Ms. Mary Grengs, Village Board President

FINANCIAL SECTION FOOTNOTES

Identification and Ownership (Page iv)

ACCOUNTANT'S COMPILATION REPORT

March 7th, 2000

We have compiled the Annual Report of the Village of Haugen Municipal Water Utility for the year ended December 31, 1999 in accordance with the standards established by the American Institute of Certified Public Accountants.

Our compilation was limited to presenting in the form prescribed by the Wisconsin Public Service Commission information that is the representation of management. We have not audited or reviewed the Municipal Utility Annual Report and accordingly, do not express an opinion or any other form of assurance on this report. This annual report was compiled by us from statements for the same period which were previously audited as indicated in our report dated March 7, 2000. Nonfinancial statistical information was prepared by management.

The aforementioned report was compiled in accordance with the requirements of the Wisconsin Public Service Commission which differs from generally accepted accounting principles. Accordingly, this report is not designed for those who are not informed about such differences.

Tracey & Thole, S.C.
Certified Public Accountants

April 7, 2000

WATER OPERATING REVENUES & EXPENSES

Particulars (a)		Amounts (b)	
Operating Revenues			
Sales of Water			
Sales of Water (460-467)		35,661	1
Total Sales of Water		35,661	
Other Operating Revenues			
Forfeited Discounts (470)		85	2
Other Water Revenues (474)		536	3
Amortization of Construction Grants (475)		0	4
Total Other Operating Revenues		621	
Total Operating Revenues		36,282	
Operation and Maintenance Expenses			
Plant Operation and Maintenance Expenses (600-660)		17,998	5
General Operating Expenses (680-690)		5,595	6
Total Operation and Maintenance Expenses		23,593	
Other Operating Expenses			
Depreciation Expense (403)		8,528	7
Amortization Expense (404)			8
Taxes (408)		8,319	9
Total Other Operating Expenses		16,847	
Total Operating Expenses		40,440	
NET OPERATING INCOME		(4,158)	

WATER OPERATING REVENUES - SALES OF WATER

1. Where customer meters record cubic feet, multiply by 7.48 to obtain number of gallons.
2. Report estimated gallons for unmetered sales.
3. Sales to multiple dwelling buildings through a single meter serving 3 or more family units should be classified commercial.
4. Bulk sales should be account 460.

Particulars (a)	Average No. Customers (b)	Thousands of Gallons of Water Sold (c)	Amounts (d)	
Operating Revenues				
Sales of Water				
Unmetered Sales to General Customers (460)				
Residential				1
Commercial				2
Industrial				3
Total Unmetered Sales to General Customers (460)	0	0	0	
Metered Sales to General Customers (461)				
Residential	126	4,886	17,810	4
Commercial	16	977	2,684	5
Industrial				6
Total Metered Sales to General Customers (461)	142	5,863	20,494	
Private Fire Protection Service (462)				7
Public Fire Protection Service (463)	1		13,812	8
Other Sales to Public Authorities (464)	3	297	1,355	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)				12
Total Sales of Water	146	6,160	35,661	

SALES FOR RESALE (ACCT. 466)

Use a separate line for each delivery point.

Customer Name (a)	Point of Delivery (b)	Thousands of Gallons Sold (c)	Revenues (d)
------------------------------------	--	--	-------------------------------

NONE

OTHER OPERATING REVENUES (WATER)

1. Report revenues relating to each account and fully describe each item using other than the account title.
2. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D and privates) and all other lesser amounts grouped as Miscellaneous.
3. For a combined utility which also provides sewer service that is based upon water readings, report the return on net investment in meters charged to sewer department in Other Water Revenues (474).

Particulars (a)	Amount (b)	
Public Fire Protection Service (463):		
Amount billed (usually per rate schedule F-1)	13,812	1
Wholesale fire protection billed		2
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)		3
Other (specify):		
NONE		4
Total Public Fire Protection Service (463)	13,812	
Forfeited Discounts (470):		
Customer late payment charges	85	5
Other (specify):		
NONE		6
Total Forfeited Discounts (470)	85	
Other Water Revenues (474):		
Return on net investment in meters charged to sewer department	280	7
Other (specify):		
BULK WATER SALES TO LOCAL BLACKTOPPING COMPANY	256	8
Total Other Water Revenues (474)	536	
Amortization of Construction Grants (475):		
NONE		9
Total Amortization of Construction Grants (475)	0	

WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 30 percent, but not less than \$2,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
PLANT OPERATION AND MAINTENANCE EXPENSES		
Salaries and Wages (600)	5,512	1
Purchased Water (610)		2
Fuel or Power Purchased for Pumping (620)	543	3
Chemicals (630)	785	4
Supplies and Expenses (640)	3,393	5
Repairs of Water Plant (650)	7,765	6
Transportation Expenses (660)		7
Total Plant Operation and Maintenance Expenses	17,998	
GENERAL OPERATING EXPENSES		
Administrative and General Salaries (680)	1,073	8
Office Supplies and Expenses (681)	301	9
Outside Services Employed (682)	2,045	10
Insurance Expense (684)	1,061	11
Employees Pensions and Benefits (686)	1,026	12
Regulatory Commission Expenses (688)	89	13
Miscellaneous General Expenses (689)		14
Uncollectible Accounts (690)		15
Total General Operating Expenses	5,595	
Total Operation and Maintenance Expenses	23,593	

TAXES (ACCT. 408 - WATER)

When allocation of taxes is made between departments, explain method used.
--

Description of Tax (a)	Method Used to Allocate Between Departments (b)	Amount (c)	
Property Tax Equivalent		7,822	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department	BASED UPON COST OF METERS IN SERVICE	51	2
Net property tax equivalent		7,771	
Social Security	DIRECT BASED UPON PAYROLL COSTS	504	3
PSC Remainder Assessment	GROSS INTRASTATE OPERATING REVENUES	44	4
Other (specify): NONE			5
Total tax expense		8,319	

PROPERTY TAX EQUIVALENT (WATER)

1. No property tax equivalent shall be determined for sewer utilities or town sanitary district water utilities.
2. Tax rates are those issued in November (usually) of the year being reported and are available from the municipal treasurer. Report the tax rates in mills to six (6) decimal places.
3. The assessment ratio is available from the municipal treasurer. Report the ratio as a decimal to six (6) places.
4. The utility plant balance first of year should include the gross book values of plant in service, property held for future use and construction work in progress.
5. An "other tax rate" is included in the "Net Local and School Tax Rate Calculation" to the extent that it is local. An example is a local library tax. Fully explain the rate in the Property Tax Equivalent schedule footnotes.
6. The Property Tax Equivalent to be reported for the year is determined pursuant to Wis. Stat § 66.069(1)(c). Report the higher of the current year calculation or the tax equivalent reported in the 1994 PSC annual report, unless, the municipality has authorized a lower amount, then that amount is reported as the property tax equivalent.
7. If the municipality has authorized a lower amount, the authorization description and date of the authorization must be reported in the Property Tax Equivalent schedule footnotes.

Particulars (a)	Units (b)	Total (c)	County A (d)	County B (e)	County C (f)	County D (g)	
County name			Barron				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.260718				3
County tax rate	mills		6.963017				4
Local tax rate	mills		3.614659				5
School tax rate	mills		11.242944				6
Voc. school tax rate	mills		1.879510				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		23.960848				10
Less: state credit	mills		1.781085				11
Net tax rate	mills		22.179763				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		3.614659				14
Combined School Tax Rate	mills		13.122454				15
Other Tax Rate - Local	mills		0.000000				16
Total Local & School Tax	mills		16.737113				17
Total Tax Rate	mills		23.960848				18
Ratio of Local and School Tax to Total	dec.		0.698519				19
Total tax net of state credit	mills		22.179763				20
Net Local and School Tax Rate	mills		15.492991				21
Utility Plant, Jan. 1	\$	483,323	483,323				22
Materials & Supplies	\$	0	0				23
Subtotal	\$	483,323	483,323				24
Less: Plant Outside Limits	\$	0	0				25
Taxable Assets	\$	483,323	483,323				26
Assessment Ratio	dec.		0.767100				27
Assessed Value	\$	370,757	370,757				28
Net Local & School Rate	mills		15.492991				29
Tax Equiv. Computed for Current Year	\$	5,744	5,744				30
Tax Equivalent per 1994 PSC Report	\$	7,822					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32
Tax equiv. for current year (see note 6)	\$	7,822					34

WATER UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$10,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than account 372.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
INTANGIBLE PLANT			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
Total Intangible Plant	0	0	
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)	0		4
Structures and Improvements (311)	0		5
Collecting and Impounding Reservoirs (312)	0		6
Lake, River and Other Intakes (313)	0		7
Wells and Springs (314)	12,683		8
Infiltration Galleries and Tunnels (315)	0		9
Supply Mains (316)	0		10
Other Water Source Plant (317)	0		11
Total Source of Supply Plant	12,683	0	
PUMPING PLANT			
Land and Land Rights (320)	0		12
Structures and Improvements (321)	24,191		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	17,315		17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	4,887		20
Total Pumping Plant	46,393	0	
WATER TREATMENT PLANT			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	0		22
Water Treatment Equipment (332)	0	500	23
Total Water Treatment Plant	0	500	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	61		24
Structures and Improvements (341)	0		25

WATER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
INTANGIBLE PLANT				
Organization (301)			0	1
Franchises and Consents (302)			0	2
Miscellaneous Intangible Plant (303)			0	3
Total Intangible Plant	0	0	0	
SOURCE OF SUPPLY PLANT				
Land and Land Rights (310)			0	4
Structures and Improvements (311)			0	5
Collecting and Impounding Reservoirs (312)			0	6
Lake, River and Other Intakes (313)			0	7
Wells and Springs (314)			12,683	8
Infiltration Galleries and Tunnels (315)			0	9
Supply Mains (316)			0	10
Other Water Source Plant (317)			0	11
Total Source of Supply Plant	0	0	12,683	
PUMPING PLANT				
Land and Land Rights (320)			0	12
Structures and Improvements (321)			24,191	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			0	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)			17,315	17
Diesel Pumping Equipment (326)			0	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			4,887	20
Total Pumping Plant	0	0	46,393	
WATER TREATMENT PLANT				
Land and Land Rights (330)			0	21
Structures and Improvements (331)			0	22
Water Treatment Equipment (332)			500	23
Total Water Treatment Plant	0	0	500	
TRANSMISSION AND DISTRIBUTION PLANT				
Land and Land Rights (340)			61	24
Structures and Improvements (341)			0	25

WATER UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$10,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than account 372.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION AND DISTRIBUTION PLANT			
Distribution Reservoirs and Standpipes (342)	91,646		26
Transmission and Distribution Mains (343)	239,138		27
Fire Mains (344)	0		28
Services (345)	52,390	2,732	29
Meters (346)	8,539		30
Hydrants (348)	31,423		31
Other Transmission and Distribution Plant (349)	0		32
Total Transmission and Distribution Plant	423,197	2,732	
GENERAL PLANT			
Land and Land Rights (370)	0		33
Structures and Improvements (371)	0		34
Office Furniture and Equipment (372)	1,050		35
Computer Equipment (372.1)	0		36
Transportation Equipment (373)	0		37
Other General Equipment (379)	0		38
Other Tangible Property (390)	0		39
Total General Plant	1,050	0	
Total utility plant in service directly assignable	483,323	3,232	
Common Utility Plant Allocated to Water Department	0		40
Total utility plant in service	483,323	3,232	

WATER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
TRANSMISSION AND DISTRIBUTION PLANT			
Distribution Reservoirs and Standpipes (342)			91,646 26
Transmission and Distribution Mains (343)			239,138 27
Fire Mains (344)			0 28
Services (345)	250		54,872 29
Meters (346)			8,539 30
Hydrants (348)			31,423 31
Other Transmission and Distribution Plant (349)			0 32
Total Transmission and Distribution Plant	250	0	425,679
GENERAL PLANT			
Land and Land Rights (370)			0 33
Structures and Improvements (371)			0 34
Office Furniture and Equipment (372)			1,050 35
Computer Equipment (372.1)			0 36
Transportation Equipment (373)			0 37
Other General Equipment (379)			0 38
Other Tangible Property (390)			0 39
Total General Plant	0	0	1,050
Total utility plant in service directly assignable	250	0	486,305
Common Utility Plant Allocated to Water Department			0 40
Total utility plant in service	250	0	486,305

SOURCE OF SUPPLY, PUMPING AND PURCHASED WATER STATISTICS

Month (a)	Sources of Water Supply			Total Gallons All Methods (000's) (e)	
	Purchased Water Gallons (000's) (b)	Surface Water Gallons (000's) (c)	Ground Water Gallons (000's) (d)		
January			628	628	1
February			550	550	2
March			565	565	3
April			629	629	4
May			612	612	5
June			640	640	6
July			707	707	7
August			666	666	8
September			611	611	9
October			632	632	10
November			621	621	11
December			697	697	12
Total for year	0	0	7,558	7,558	
Less: Measured or estimated water used in main flushing and water treatment during year				225	13
Less: Other utility use				67	14
Other utility use explanation:					15
1. Sewer System Flushing & Cleaning - 20					
2. Street Cleaning & Construction - 18					
3. Ice Rink Flooding - 29					
Water pumped into distribution system				7,266	16
Less: Water sold				6,160	17
Losses and unaccounted for				1,106	18
Percent unaccounted for to the nearest whole percent (%)				15%	19
If more than 25%, indicate causes and state what action has been taken to reduce water loss:					20
Loss Unknown					
Maximum gallons pumped by all methods in any one day during reporting year				75	21
Date of maximum: 4/14/1999					22
Cause of maximum:					23
Main Flushing					
Minimum gallons pumped by all methods in any one day during reporting year				9	24
Date of minimum: 10/22/1999					25
Total KWH used for pumping for the year				7,385	26
If water is purchased: Vendor Name:					27
Point of Delivery:					28

SOURCES OF WATER SUPPLY - GROUND WATERS

Location (a)	Identification Number (b)	Depth in feet (c)	Well Diameter in inches (d)	Yield Per Day in gallons (e)	Currently In Service? (f)	
WELL - 303 2ND AVENUE SOUTH	#1	114	10	140,000	Yes	1

SOURCES OF WATER SUPPLY - SURFACE WATERS

Location (a)	Intakes			
	Identification Number (b)	Distance From Shore in feet (c)	Depth Below Surface in feet (d)	Diameter in inches (e)
NONE				

1

PUMPING & POWER EQUIPMENT

1. Use a separate column for each pump.
2. Indicate purpose of pump by: P for primary (from source to reservoir, treatment or distribution system), B for booster (from reservoir or treatment to distribution system, or within distribution system), or S for standby pumping equipment.
3. Indicate destination (of water pumped) by: R for reservoir, T for treatment or D for distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	WELL #1			1
Location	303 2ND AVENUE SOUTH			2
Purpose	P			3
Destination	D			4
Pump Manufacturer	JACUZZI			5
Year Installed	1977			6
Type	VERTICAL TURBINE			7
Actual Capacity (gpm)	1,500			8
Pump Motor or Standby Engine Mfr	J.S. MOTOR			10
Year Installed	1977			11
Type	ELECTRIC			12
Horsepower	25			13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification				14
Location				15
Purpose				16
Destination				17
Pump Manufacturer				18
Year Installed				19
Type				20
Actual Capacity (gpm)				21
Pump Motor or Standby Engine Mfr				22
Year Installed				23
Type				25
Horsepower				26

RESERVOIRS, STANDPIPES & WATER TREATMENT

1. Identify as R (reservoir), S (standpipe) & ET (elevated tank).
2. Use a separate column for each using additional copies if necessary.
3. Enter elevation difference between highest water level in S or ET, (or R only on an elevated site) and the water main where the connection to the storage begins branching into the distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)
Identification number or name	#1		1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS			2
			3
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET		4
			5
Year constructed	1977		6
			7
Primary material (earthen, steel, concrete, other)	STEEL		8
			9
Elevation difference in feet (See Headnote 3.)	140		10
Total capacity in gallons	50,000		11
WATER TREATMENT PLANT			12
Disinfection, type of equipment (gas, liquid, powder, other)	LIQUID		13
			14
Points of application (wellhouse, central facilities, booster station, other)	WELLHOUSE		15
			16
Filters, type (gravity, pressure, other, none)	GRAVITY		17
			18
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	2.1000		19
			20
Is a corrosion control chemical used (yes, no)?	N		21
			22
Is water fluoridated (yes, no)?	N		23
			24
			25

WATER MAINS

1. Report mains separately by pipe material, function, diameter and either within or outside the municipal boundaries.
2. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement), or P (Plastic for plastic and all other non-metal excluding asbestos-cement).
3. Identify function as: T (Transmission), D (Distribution) or S (Supply).
4. Explain all reported adjustments as a schedule footnote.
5. For main additions reported in column (e), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If the assessments are deferred, explain.

			Number of Feet					
Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)	End of Year (h)	
P	D	6.000	15,514	0	0	0	15,514	1
P	D	8.000	1,090	0	0	0	1,090	2
Total Within Municipality			16,604	0	0	0	16,604	
P	D	6.000	0	0	0	0	0	3
Total Outside of Municipality			0	0	0	0	0	
Total Utility			16,604	0	0	0	16,604	

WATER SERVICES

1. Explain all reported adjustments as a schedule footnote.
2. Report in column (h) the number of utility-owned services included in columns (c) through (g) which are temporarily shut off at the curb box or otherwise not in use at end of year.
3. For services added during the year in column (d), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If installed by a property owner or developer, explain the basis of recording the cost of the additions, the total amount and the number of services recorded under this method.
 - d. If any were financed by application of Cz-1, provide the total amount recorded and the number of services recorded under this method.
4. Report services separately by pipe material and diameter.
5. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement) or P (Plastic for plastic and all other non-metal excluding asbestos-cement).

Pipe Material (a)	Diameter in Inches (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Utility Owned Services Not In Use at End of Year (h)	
M	0.750	119	1	1	0	119	17	1
M	1.000	12	0	0	0	12		2
M	1.500	3	0	0	0	3		3
M	4.000	1	0	0	0	1		4
Total Utility		135	1	1	0	135	17	

METERS

1. Include in Columns (b), (c), (d), (e) and (f) meters in stock as well as those in service.
2. Report in Column (c) all meters purchased during the year and in Column (d) all meters junked, sold or otherwise permanently retired during the year.
3. Use Column (e) to show correction to previously reported meter count because of inventory or property record corrections.
4. Totals by size in Column (f) should equal same size totals in Column (o).

Number of Utility-Owned Meters

Size of Meter (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	Tested During Year (g)	
0.625	138	0	0	0	138	16	1
0.750	5	0	0	0	5	0	2
1.000	3	0	0	0	3	0	3
1.500	1	0	0	0	1	0	4
2.000	2	0	0	0	2	0	5
Total:	149	0	0	0	149	16	

Classification of All Meters at End of Year by Customers

Size of Meter (h)	Residential (i)	Commercial (j)	Industrial (k)	Public Authority (l)	Wholesale, Inter-Department or Utility Use (m)	In Stock and Deduct Meters (n)	Total (o)	
0.625	116	8	2	0	0	12	138	1
0.750	3	2	0	0	0	0	5	2
1.000	0	2	0	1	0	0	3	3
1.500	0	1	0	0	0	0	1	4
2.000	0	0	0	1	0	1	2	5
Total:	119	13	2	2	0	13	149	

HYDRANTS AND DISTRIBUTION SYSTEM VALVES

1. Distinguish between fire and flushing hydrants by lead size.
 - a. Fire hydrants normally have a lead size of 6 inches or greater.
 - b. Record as a flushing hydrant where the lead size is less than 6 inches or if pressure is inadequate to provide fire flow.
2. Explain all reported adjustments in the schedule footnotes.
3. Report fire hydrants as within or outside the municipal boundaries.

Hydrant Type (a)	Number In Service First of Year (b)	Added During Year (c)	Removed During Year (d)	Adjustments Increase or (Decrease) (e)	Number In Service End of Year (f)	
Fire Hydrants						
Outside of Municipality	25				25	1
Within Municipality	0				0	2
Total Fire Hydrants	25	0	0	0	25	
Flushing Hydrants						
	0				0	3
Total Flushing Hydrants	0	0	0	0	0	

Wis. Admin. Code § 185.87 requires that a schedule shall be adopted and followed for operating each system valve and hydrant at least once each two years. Report the number operated during the year

Number of hydrants operated during year:	25
Number of distribution system valves end of year:	43
Number of distribution valves operated during year:	40

WATER OPERATING SECTION FOOTNOTES

Water Operation & Maintenance Expenses (Page W-05)

EXPLANATION OF GREATER THAN 30% INCREASE OR DECREASE IN EXPENSE ACCOUNTS.

1. Supplies and Expenses: The increase of 145% is due to increased costs of water quality testing analysis.
2. Chemicals: The increase of 63% is due to the addition of chemicals in conjunction with water quality analysis and the corresponding problems and corrections thereto.
3. Administrative Salary & Wages: The increase of 56% to administrative and general salaries and wages results because during 1999 there was a utility clerk for the entire year whereas during 1998 the utility clerk position was vacant for a period of time.
4. The amortization expense for the water tower refurbishing was recorded in account 650

Water Services (Page W-16)

EXPLANATION OF WATER SERVICES ADDED - SUBTRACTED

1. The water service added was financed by the water utility.
 2. There was no assessment against the property owner.
 3. The new service was installed by the water utility.
 4. The service added was not added per the application of Cz-1.
 5. Pipe material added was metal.
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